Hearing Date and Time: June 1, 2010 at 10:00 a.m. (Eastern Time)
Response Deadline: May 18, 2010 at 4:00 p.m. (Eastern Time)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

COOLEY GODWARD KRONISH LLP
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Telephone: (212) 479-6000
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Lawrence C. Gottlieb
Jeffrey L. Cohen
Richelle Kalnit

Attorneys for Reorganized Debtor

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11**
CRABTREE & EVELYN, LTD.,	:	**Case No. 09-14267 (BRL)**
Reorganized Debtor.	:	

NOTICE OF REORGANIZED DEBTOR'S
SECOND OMNIBUS OBJECTION TO CLAIMS
(Books and Records Claims)

PARTIES RECEIVING NOTICE OF THIS SECOND OMNIBUS OBJECTION SHOULD REVIEW THE SECOND OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE SECOND OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO.

PLEASE TAKE NOTICE that a hearing to consider the second omnibus objection, dated April 20, 2010 (the "Second Omnibus Objection") of Crabtree & Evelyn, Ltd., as reorganized debtor (the "Reorganized Debtor") to certain claims filed in the Reorganized Debtor's chapter 11 case shall be held before the Honorable Burton R. Lifland, United States Bankruptcy Judge, Room 623 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **June 1, 2010** at **10:00 a.m. (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that the deadline to file any responses to the Second Omnibus Objection is **May 18, 2010 at 4:00 p.m. (prevailing Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Second Omnibus Objection, must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the Southern District of New York, must set forth the name of the responding party, the nature and amount of claims or interests held or asserted by the responding party against the Reorganized Debtor's estate or property, the basis for the response and the specific grounds therefor, and must be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court's case filing system, and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182, and any response must further be served upon: (i) the Reorganized Debtor, 102 Peake Brook Road, Woodstock, CT 06281 (Attn.: Colleen Cording, Esq.), (ii) counsel to the Reorganized Debtor, Cooley Godward Kronish LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Jeffrey L. Cohen, Esq. and Richelle Kalnit, Esq.), (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Serene Nakano, Esq.), and (iv) Silverman Acampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753 (Attn: Ronald J. Friedman, Esq.) as counsel for Kuala Lumpur Kepong Berhad, the Reorganized Debtor's postpetition and exit lender, so as to be received no later than the Response Deadline.

Dated: April 20, 2010
New York, New York

Respectfully submitted,

By: /s/ Lawrence C. Gottlieb
Lawrence C. Gottlieb

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Jeffrey L. Cohen (JC 2556)
Richelle Kalnit (RK 3728)

Attorneys for Reorganized Debtor

Hearing Date and Time: June 1, 2010 at 10:00 a.m. (Eastern Time)
Response Deadline: May 18, 2010 at 4:00 p.m. (Eastern Time)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11**
CRABTREE & EVELYN, LTD.,	:	
	:	**Case No. 09-14267 (BRL)**
Reorganized Debtor.	:	

REORGANIZED DEBTOR'S
SECOND OMNIBUS OBJECTION TO CLAIMS
(Books and Records Claims)

TO THE HONORABLE BURTON R. LIFLAND,
UNITED STATES BANKRUPTCY JUDGE:

Crabtree & Evelyn, Ltd., as reorganized debtor (the "Reorganized Debtor"),[1] files this second omnibus objection (the "Second Omnibus Objection") to those claims listed on Exhibit A hereto. This Second Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The proposed order granting the Second

[1] The last four digits of the Reorganized Debtor's federal tax identification number are 1685.

Omnibus Objection is attached hereto as Appendix A. In support of the Second Omnibus Objection, the Reorganized Debtor respectfully represents as follows:

BACKGROUND

General

1. On July 1, 2009, Crabtree & Evelyn, Ltd. (in its capacity as a debtor in possession, the "Debtor") commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtor was authorized to operate its businesses and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner was appointed in the Debtor's chapter 11 case.

2. On July 10, 2009, as amended on July 14, 2009, the Office of the United States Trustee appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code.

3. On January 14, 2010, the Bankruptcy Court entered the Order Confirming First Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, as Modified on January 12, 2010 (the "Confirmation Order", Docket No. 301).

The Schedules and Bar Dates

4. On August 14, 2009, the Debtor filed its schedules of assets and liabilities (as they may be amended, the "Schedules", Docket No. 150), which identified approximately 1,800 potential creditors of its estate.

5. By order entered on August 20, 2009 (the "Bar Date Order", Docket No. 157), the Court established October 9, 2009 at 5:00 p.m. (prevailing Eastern time) as the general bar date for creditors to file proofs of claim asserting prepetition liabilities against the Debtor (the "General Bar Date"). The Bar Date Order, among other things, also established bar dates

for the filing of proofs of claim by governmental units (as defined in section 101(27) of the Bankruptcy Code), by creditors in response to any amendments to the Schedules and by creditors for claims for damages arising from the rejection of executory contracts and unexpired leases (collectively with the General Bar Date, the "Bar Dates"). A notice of the Bar Dates (the "Bar Date Notice") was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. The Bar Date Notice was published on September 1, 2009 in *The New York Times* and *The Hartford Courant*. In addition, bar dates for administrative claims and for claims arising from the rejection of executory contracts or unexpired leases pursuant to the Debtor's plan of reorganization were approved in the Confirmation Order.

Proofs of Claim

6. Approximately 450 unsecured, secured, priority and administrative proofs of claim (collectively, the "Filed Claims") have been filed in this case. The Reorganized Debtor continues the process of reviewing and reconciling the Filed Claims. As part of its ongoing review, the Reorganized Debtor has reviewed each of the proofs of claim listed on the exhibit hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

Objections to Proofs of Claim

7. On December 1, 2009, the Court entered the *Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9019(b) (i) Authorizing the Debtor to File Omnibus Claims Objections and (ii) Approving Procedures for Settling Certain Claims* (the "Omnibus Objection Procedures Order", Docket No. 248) authorizing the Debtor to, among other things, file omnibus objections to claims on numerous grounds. The following omnibus objection complies with the Omnibus Objection Procedures Order as well as the other requirements of Bankruptcy Rule 3007.

8. On February 23, 2010, the Reorganized Debtor filed the First Omnibus (Non-Substantive) Objection to Claims (Docket No. 326). On March 31, 2010, the Court entered an order granting the First Omnibus (Non-Substantive) Objection to Claims (Docket No. 349).

9. Contemporaneously herewith, the Reorganized Debtor has filed three additional omnibus claims objections.

10. Pursuant to the Omnibus Objection Procedures Order, the Reorganized Debtor objects to each claim identified on the exhibit hereto. Such objections generally fall into one category.[2]

A. Books and Records Claims (Exhibit A)

11. Each of the claims listed on Exhibit A (the "Books and Records Claims") asserts a liability in an amount and/or priority that contradicts the Reorganized Debtor's books and records. Accordingly, the Reorganized Debtor objects to the Books and Records Claims to the extent such claims contradict the Reorganized Debtor's books and records and respectfully requests that the Court reduce and/or recategorize the Books and Records Claims to claims asserted in the amount and priority indicated on Exhibit A hereto in the column labeled "Modified Amount". In the instances where Modified Amount equals $0.00, the Reorganized Debtor respectfully request that such Books and Records Claims be disallowed and expunged in their entirety.

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[2] Certain of the claims listed on the exhibit hereto may be objectionable on numerous grounds. The Reorganized Debtor may have included certain claims on more than one omnibus claims objection. In addition, as noted below, the Reorganized Debtor reserves all of its rights and defenses, including, among other things, the right to further object to any of the claims referenced on the exhibit hereto on any basis.

Reservation of Rights

12. The Reorganized Debtor limits this omnibus objection to the grounds stated herein and reserves all rights and defenses, including, among other things, the right to further object to any of the claims referenced on the exhibit hereto on any basis.

NOTICE

13. The Reorganized Debtor has served notice of this Second Omnibus Objection on: (i) the Office of the United States Trustee for the Southern District of New York (Attn: Serene Nakano, Esq.), (ii) Silverman Acampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753 (Attn: Ronald J. Friedman, Esq.) as counsel for Kuala Lumpur Kepong Berhad, as postpetition and exit lender, and (iii) each holder of a claim objected to herein. In light of the nature of the relief requested, the Reorganized Debtor submits that no other or further notice need be provided.

14. Pursuant to Bankruptcy Rule 3007, the Reorganized Debtor has provided all claimants affected by the Second Omnibus Objection with at least thirty (30) days' notice of the hearing to consider the Second Omnibus Objection.

15. No previous request for the relief sought herein has been made by the Reorganized Debtor to this or any other court.

WHEREFORE, the Reorganized Debtor respectfully requests that the Court grant the relief requested herein and such other and further relief as is just and appropriate.

Dated: April 20, 2010
New York, New York

Respectfully submitted,

By: /s/ Lawrence C. Gottlieb
Lawrence C. Gottlieb

COOLEY GODWARD KRONISH LLP
1114 Avenue of the Americas
New York, New York 10036
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Richelle Kalnit (RK 3728)

Attorneys for Reorganized Debtor

Exhibit A

Books and Records Claims

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
AAK USA INC. PO BOX 8500-5850 PHILADELPHIA, PA 19178-5850	215	9/18/09	09-14267	- (S) - (A) - (P) $1,610.61 (U) $1,610.61 (T)	- (S) - (A) - (P) $1,105.77 (U) $1,105.77 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ACTMAN CORPORATION 7F-3.,NO.129,LANE HSIN TEIN TAIWAN	372	10/13/09	09-14267	- (S) - (A) - (P) $13,171.96 (U) $13,171.96 (T)	- (S) - (A) - (P) $9,106.96 (U) $9,106.96 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
AKZO NOBEL SURFACE CHEMISTRY, LLC ATTN: MARK FILIPPINI, CREDIT MANAGER 52 S WEST VAN BUREN STREET CHICAGO, IL 60607-3823	257	9/28/09	09-14267	- (S) - (A) - (P) $10,888.00 (U) $10,888.00 (T)	- (S) - (A) - (P) $10,104.00 (U) $10,104.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ASHLAND INC. COLLECTION DEPT PO BOX 2219 COLUMBUS, OH 43216	33	7/21/09	09-14267	- (S) - (A) - (P) $17,545.92 (U) $17,545.92 (T)	- (S) - (A) - (P) $14,919.08 (U) $14,919.08 (T)	A PORTION OF THIS CLAIM HAS BEEN CURED AND PAID IN FULL. THE REMAINDER OF THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
BOSTON PROPERTIES, INC. CHRISTINE SHEN, ESQ., ASSOCIATE COUNSEL, LEGAL FOUR EMBARCADERO CENTER SAN FRANCISCO, CA 94111	352	10/9/09	09-14267	- (S) - (A) - (P) $155,750.11 (U) $155,750.11 (T)	- (S) - (A) - (P) $125,750.11 (U) $125,750.11 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
BROOKS, TORREY & SCOTT, INC. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	4	7/7/09	09-14267	- (S) - (A) - (P) $6,414.42 (U) $6,414.42 (T)	- (S) - (A) - (P) $5,831.29 (U) $5,831.29 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
CF MURFREESBORO ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	341	10/8/09	09-14267	- (S) - (A) $2,293.98 (P) $68,073.88 (U) $70,367.86 (T)	- (S) - (A) - (P) $12,657.37 (U) $12,657.37 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
CGROUP HK LIMITED 2/F, HK SPINNERS INDUSTRIAL BUILDING PHASE I & II, 800 CHEUNG SHA WAN ROAD ATTN: MR. JACOB FISCH KOWLOON, HK HONG KONG	36	7/27/09	09-14267	- (S) - (A) - (P) $313,740.40 (U) $313,740.40 (T)	- (S) - (A) - (P) $196,321.20 (U) $196,321.20 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
COSMO INTERNATIONAL FRAGRANCES 601 FAIRWAY DRIVE DEERFIELD BEACH, FL 33441	198	9/14/09	09-14267	- (S) - (A) - (P) $12,560.63 (U) $12,560.63 (T)	- (S) - (A) - (P) $11,962.50 (U) $11,962.50 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
EMPIRE/EMCO 2430 NORTH FOREST RD STE 125 GETZVILLE, NY 14068	327	10/8/09	09-14267	- (S) $43,109.65 (A) - (P) $21,842.18 (U) $64,951.83 (T)	- (S) $19,142.69 (A) - (P) - (U) $19,142.69 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
HUNTSVILLE SHORES, LLC I. BRUCE SPEISER PIRCHER, NICHOLS & MEEKS 1925 CENTURY PARK EAST, 17TH FLOOR LOS ANGELES, CA 90067	235	9/21/09	09-14267	- (S) - (A) - (P) $9,253.76 (U) $9,253.76 (T)	- (S) - (A) - (P) $4,746.59 (U) $4,746.59 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
INDUSTRIAL PALLET,LLC PO BOX 389 EASTFORD, CT 06242	184	9/10/09	09-14267	- (S) - (A) - (P) $9,026.25 (U) $9,026.25 (T)	- (S) - (A) - (P) $4,226.25 (U) $4,226.25 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS. THE MODIFIED AMOUNT REFLECTS THE AGREED AND SO ORDERED STIPULATION (DOCKET NO. 194)
KING OF PRUSSIA - THE COURT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	422	12/16/09	09-14267	- (S) - (A) - (P) $175,061.21 (U) $175,061.21 (T)	- (S) - (A) - (P) $170,574.72 (U) $170,574.72 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
M & H PLASTICS USA 485 BROOKE ROAD WINCHESTER, VA 22603	229	9/21/09	09-14267	- (S) - (A) - (P) $17,442.86 (U) $17,442.86 (T)	- (S) - (A) - (P) $16,995.80 (U) $16,995.80 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
MACERICH NORTHWESTERN ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	330	10/8/09	09-14267	- (S) - (A) $2,048.48 (P) $38,325.20 (U) $40,373.68 (T)	- (S) - (A) - (P) $37,249.00 (U) $37,249.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
NEVADA POWER COMPANY DBA NV ENERGY ATTN: YVONNE ENOS P.O. BOX 10100 RENO, NV 89520	359	10/9/09	09-14267	- (S) - (A) - (P) $2,005.07 (U) $2,005.07 (T)	- (S) - (A) - (P) $1,494.78 (U) $1,494.78 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
NEW YORK STATE DEPT OF TAXATION &FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	77	8/12/09	09-14267	- (S) - (A) $66,797.61 (P) $17,632.86 (U) $84,430.47 (T)	- (S) - (A) - (P) $24,980.00 (U) $24,980.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO DEPARTMENT OF TAXATION CHARLES W. RHILINGER JR., EXEC ADMIN OFFICE OF CHIEF COUNSEL PO BOX 530 COLUMBUS, OH 43216-0530	269	10/1/09	09-14267	- (S) - (A) $31,884.61 (P) - (U) $31,884.61 (T)	- (S) - (A) $10,305.98 (P) - (U) $10,305.98 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	440	2/11/10	09-14267	- (S) - (A) - (P) $5,329.20 (U) $5,329.20 (T)	- (S) - (A) - (P) $4,791.57 (U) $4,791.57 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	441	2/11/10	09-14267	- (S) - (A) - (P) $79,868.67 (U) $79,868.67 (T)	- (S) - (A) - (P) $65,782.00 (U) $65,782.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ORLANDI INC C/O HALPERIN BATTAGLIA RAICHT, LLP ATTN: ALAN HALPERIN, ESQ 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	368	10/9/09	09-14267	- (S) - (A) - (P) $100,126.80 (U) $100,126.80 (T)	- (S) - (A) - (P) $84,200.40 (U) $84,200.40 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
PFP COLUMBUS, LLC SHARISSE CUMBERBATCH, ESQ. GLIMCHER PROPERTIES LIMITED PARTNERSHIP 180 EAST BROAD STREET, 21ST FLOOR COLUMBUS, OH 43215	360	10/9/09	09-14267	- (S) $7,230.80 (A) - (P) - (U) $7,230.80 (T)	- (S) - (A) - (P) $6,716.09 (U) $6,716.09 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
RR DONELLEY & SONS CO. MOORE WALLACE, MA, M 3075 HIGHLAND PKWY DOWNERS GROVE, IL 60515	343	10/8/09	09-14267	- (S) - (A) - (P) $26,147.26 (U) $26,147.26 (T)	- (S) - (A) - (P) $21,206.08 (U) $21,206.08 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	447	3/3/10	09-14267	- (S) - (A) - (P) $5,595.08 (U) $5,595.08 (T)	- (S) - (A) - (P) $129.49 (U) $129.49 (T)	A PORTION OF THIS CLAIM HAS BEEN CURED AND PAID IN FULL. THE REMAINDER OF THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
SEPPIC INC. C/O COFACE NORTH AMERICA, INC. 50 MILLSTONE RD BLDG 100-STE 360 EAST WINDSOR, NJ 08520-1414	281	10/5/09	09-14267	- (S) - (A) - (P) $89,868.65 (U) $89,868.65 (T)	- (S) - (A) - (P) $87,549.18 (U) $87,549.18 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
SOUTHERN CALIFORNIA EDISON COMPANY 300 N. LONE HILL AVE ATTN: CREDIT AND PAYMENT SERVICES SAN DIMAS, CA 91773	53	7/27/09	09-14267	- (S) - (A) - (P) $1,411.14 (U) $1,411.14 (T)	- (S) - (A) - (P) $1,210.50 (U) $1,210.50 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
STEFANSKI, KAROLINA COCOON 3835 CROSS CREEK RD, STE 23 MALIBU, CA 90265	80	8/19/09	09-14267	- (S) - (A) - (P) $20,000.00 (U) $20,000.00 (T)	- (S) - (A) - (P) $0.00 (U) $0.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
THE SEAPORT GROUP TRANSFEROR: AUTUMN HARP, INC. ATTN: SCOTT FRIEDBERG 360 MADISON AVENUE, 22ND FLOOR NEW YORK, NY 10017	249	9/28/09	09-14267	- (S) - (A) - (P) $54,492.52 (U) $54,492.52 (T)	- (S) - (A) - (P) $52,753.97 (U) $52,753.97 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
VERA BRADLEY DESIGNS C/O BAKER & DANIELS LLP ATTN: JOHN R BURNS 111 EAST WAYNE ST., STE 800 FORT WAYNE, IN 46802	223	9/21/09	09-14267	- (S) - (A) - (P) $306,725.86 (U) $306,725.86 (T)	- (S) - (A) - (P) $156,760.60 (U) $156,760.60 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
Totals:	**29 Claims**			**- (S)** **$50,340.45 (A)** **$103,024.68 (P)** **$1,579,910.50 (U)** **$1,733,275.63 (T)**	**- (S)** **$19,142.69 (A)** **$10,305.98 (P)** **$1,129,125.30 (U)** **$1,158,573.97 (T)**	

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

APPENDIX A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11**
CRABTREE & EVELYN, LTD.,	:	**Case No. 09-14267 (BRL)**
Reorganized Debtor.	:	

ORDER GRANTING REORGANIZED DEBTOR'S SECOND OMNIBUS OBJECTION TO CLAIMS (Books and Records Claims)

Upon the objection, dated April 20, 2010 (the "Second Omnibus Objection"),[1] of Crabtree & Evelyn, Ltd., as reorganized debtor (the "Reorganized Debtor"), for entry of an order reducing and/or disallowing and expunging in their entirety certain claims filed against the estate, all as more fully set forth in the Second Omnibus Objection; and this Court having jurisdiction to consider the Second Omnibus Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Second Omnibus Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Second Omnibus Objection having been provided to those parties identified therein, and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Second Omnibus Objection is in the best interests of the Reorganized Debtor, its estate, and its creditors; and the Court having determined that the legal and factual bases set forth

[1] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Second Omnibus Objection.

in the Second Omnibus Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Second Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that each claim listed on Exhibit A hereto is reduced and, where applicable, recategorized to a claim asserted in the amount and priority indicated in the column entitled "Modified Amount"; and it is further

ORDERED that each claim for which the "Modified Amount" as indicated on Exhibit A is $0.00, is hereby disallowed and expunged in its entirety; and it is further

ORDERED that the rights and defenses of all parties, including, without limitation, the Reorganized Debtor, to each claim listed on Exhibit A hereto for which the "Modified Amount" is a number greater than $0.00 are expressly preserved; and it is further

ORDERED that the Reorganized Debtor's court-appointed claims and noticing agent is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in this chapter 11 case and to make other changes to the official claims register as necessary to reflect the terms of this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: ____________, 2010
New York, New York

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HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Books and Records Claims

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
AAK USA INC. PO BOX 8500-5850 PHILADELPHIA, PA 19178-5850	215	9/18/09	09-14267	- (S) - (A) - (P) $1,610.61 (U) $1,610.61 (T)	- (S) - (A) - (P) $1,105.77 (U) $1,105.77 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ACTMAN CORPORATION 7F-3.,NO.129,LANE HSIN TEIN TAIWAN	372	10/13/09	09-14267	- (S) - (A) - (P) $13,171.96 (U) $13,171.96 (T)	- (S) - (A) - (P) $9,106.96 (U) $9,106.96 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
AKZO NOBEL SURFACE CHEMISTRY, LLC ATTN: MARK FILIPPINI, CREDIT MANAGER 52 S WEST VAN BUREN STREET CHICAGO, IL 60607-3823	257	9/28/09	09-14267	- (S) - (A) - (P) $10,888.00 (U) $10,888.00 (T)	- (S) - (A) - (P) $10,104.00 (U) $10,104.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ASHLAND INC. COLLECTION DEPT PO BOX 2219 COLUMBUS, OH 43216	33	7/21/09	09-14267	- (S) - (A) - (P) $17,545.92 (U) $17,545.92 (T)	- (S) - (A) - (P) $14,919.08 (U) $14,919.08 (T)	A PORTION OF THIS CLAIM HAS BEEN CURED AND PAID IN FULL. THE REMAINDER OF THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
BOSTON PROPERTIES, INC. CHRISTINE SHEN, ESQ., ASSOCIATE COUNSEL, LEGAL FOUR EMBARCADERO CENTER SAN FRANCISCO, CA 94111	352	10/9/09	09-14267	- (S) - (A) - (P) $155,750.11 (U) $155,750.11 (T)	- (S) - (A) - (P) $125,750.11 (U) $125,750.11 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
BROOKS, TORREY & SCOTT, INC. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	4	7/7/09	09-14267	- (S) - (A) - (P) $6,414.42 (U) $6,414.42 (T)	- (S) - (A) - (P) $5,831.29 (U) $5,831.29 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
CF MURFREESBORO ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	341	10/8/09	09-14267	- (S) - (A) $2,293.98 (P) $68,073.88 (U) $70,367.86 (T)	- (S) - (A) - (P) $12,657.37 (U) $12,657.37 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
CGROUP HK LIMITED 2/F, HK SPINNERS INDUSTRIAL BUILDING PHASE I & II, 800 CHEUNG SHA WAN ROAD ATTN: MR. JACOB FISCH KOWLOON, HK HONG KONG	36	7/27/09	09-14267	- (S) - (A) - (P) $313,740.40 (U) $313,740.40 (T)	- (S) - (A) - (P) $196,321.20 (U) $196,321.20 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
COSMO INTERNATIONAL FRAGRANCES 601 FAIRWAY DRIVE DEERFIELD BEACH, FL 33441	198	9/14/09	09-14267	- (S) - (A) - (P) $12,560.63 (U) $12,560.63 (T)	- (S) - (A) - (P) $11,962.50 (U) $11,962.50 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
EMPIRE/EMCO 2430 NORTH FOREST RD STE 125 GETZVILLE, NY 14068	327	10/8/09	09-14267	- (S) $43,109.65 (A) - (P) $21,842.18 (U) $64,951.83 (T)	- (S) $19,142.69 (A) - (P) - (U) $19,142.69 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
HUNTSVILLE SHORES, LLC I. BRUCE SPEISER PIRCHER, NICHOLS & MEEKS 1925 CENTURY PARK EAST, 17TH FLOOR LOS ANGELES, CA 90067	235	9/21/09	09-14267	- (S) - (A) - (P) $9,253.76 (U) $9,253.76 (T)	- (S) - (A) - (P) $4,746.59 (U) $4,746.59 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
INDUSTRIAL PALLET,LLC PO BOX 389 EASTFORD, CT 06242	184	9/10/09	09-14267	- (S) - (A) - (P) $9,026.25 (U) $9,026.25 (T)	- (S) - (A) - (P) $4,226.25 (U) $4,226.25 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS. THE MODIFIED AMOUNT REFLECTS THE AGREED AND SO ORDERED STIPULATION (DOCKET NO. 194)
KING OF PRUSSIA - THE COURT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	422	12/16/09	09-14267	- (S) - (A) - (P) $175,061.21 (U) $175,061.21 (T)	- (S) - (A) - (P) $170,574.72 (U) $170,574.72 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
M & H PLASTICS USA 485 BROOKE ROAD WINCHESTER, VA 22603	229	9/21/09	09-14267	- (S) - (A) - (P) $17,442.86 (U) $17,442.86 (T)	- (S) - (A) - (P) $16,995.80 (U) $16,995.80 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
MACERICH NORTHWESTERN ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	330	10/8/09	09-14267	- (S) - (A) $2,048.48 (P) $38,325.20 (U) $40,373.68 (T)	- (S) - (A) - (P) $37,249.00 (U) $37,249.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
NEVADA POWER COMPANY DBA NV ENERGY ATTN: YVONNE ENOS P.O. BOX 10100 RENO, NV 89520	359	10/9/09	09-14267	- (S) - (A) - (P) $2,005.07 (U) $2,005.07 (T)	- (S) - (A) - (P) $1,494.78 (U) $1,494.78 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
NEW YORK STATE DEPT OF TAXATION &FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	77	8/12/09	09-14267	- (S) - (A) $66,797.61 (P) $17,632.86 (U) $84,430.47 (T)	- (S) - (A) - (P) $24,980.00 (U) $24,980.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO DEPARTMENT OF TAXATION CHARLES W. RHILINGER JR., EXEC ADMIN OFFICE OF CHIEF COUNSEL PO BOX 530 COLUMBUS, OH 43216-0530	269	10/1/09	09-14267	- (S) - (A) $31,884.61 (P) - (U) $31,884.61 (T)	- (S) - (A) $10,305.98 (P) - (U) $10,305.98 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	440	2/11/10	09-14267	- (S) - (A) - (P) $5,329.20 (U) $5,329.20 (T)	- (S) - (A) - (P) $4,791.57 (U) $4,791.57 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	441	2/11/10	09-14267	- (S) - (A) - (P) $79,868.67 (U) $79,868.67 (T)	- (S) - (A) - (P) $65,782.00 (U) $65,782.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
ORLANDI INC C/O HALPERIN BATTAGLIA RAICHT, LLP ATTN: ALAN HALPERIN, ESQ 555 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10022	368	10/9/09	09-14267	- (S) - (A) - (P) $100,126.80 (U) $100,126.80 (T)	- (S) - (A) - (P) $84,200.40 (U) $84,200.40 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
PFP COLUMBUS, LLC SHARISSE CUMBERBATCH, ESQ. GLIMCHER PROPERTIES LIMITED PARTNERSHIP 180 EAST BROAD STREET, 21ST FLOOR COLUMBUS, OH 43215	360	10/9/09	09-14267	- (S) $7,230.80 (A) - (P) - (U) $7,230.80 (T)	- (S) - (A) - (P) $6,716.09 (U) $6,716.09 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
RR DONELLEY & SONS CO. MOORE WALLACE, MA, M 3075 HIGHLAND PKWY DOWNERS GROVE, IL 60515	343	10/8/09	09-14267	- (S) - (A) - (P) $26,147.26 (U) $26,147.26 (T)	- (S) - (A) - (P) $21,206.08 (U) $21,206.08 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	447	3/3/10	09-14267	- (S) - (A) - (P) $5,595.08 (U) $5,595.08 (T)	- (S) - (A) - (P) $129.49 (U) $129.49 (T)	A PORTION OF THIS CLAIM HAS BEEN CURED AND PAID IN FULL. THE REMAINDER OF THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
SEPPIC INC. C/O COFACE NORTH AMERICA, INC. 50 MILLSTONE RD BLDG 100-STE 360 EAST WINDSOR, NJ 08520-1414	281	10/5/09	09-14267	- (S) - (A) - (P) $89,868.65 (U) $89,868.65 (T)	- (S) - (A) - (P) $87,549.18 (U) $87,549.18 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Modified Amount	Comments
SOUTHERN CALIFORNIA EDISON COMPANY 300 N. LONE HILL AVE ATTN: CREDIT AND PAYMENT SERVICES SAN DIMAS, CA 91773	53	7/27/09	09-14267	- (S) - (A) - (P) $1,411.14 (U) $1,411.14 (T)	- (S) - (A) - (P) $1,210.50 (U) $1,210.50 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
STEFANSKI, KAROLINA COCOON 3835 CROSS CREEK RD, STE 23 MALIBU, CA 90265	80	8/19/09	09-14267	- (S) - (A) - (P) $20,000.00 (U) $20,000.00 (T)	- (S) - (A) - (P) $0.00 (U) $0.00 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
THE SEAPORT GROUP TRANSFEROR: AUTUMN HARP, INC. ATTN: SCOTT FRIEDBERG 360 MADISON AVENUE, 22ND FLOOR NEW YORK, NY 10017	249	9/28/09	09-14267	- (S) - (A) - (P) $54,492.52 (U) $54,492.52 (T)	- (S) - (A) - (P) $52,753.97 (U) $52,753.97 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
VERA BRADLEY DESIGNS C/O BAKER & DANIELS LLP ATTN: JOHN R BURNS 111 EAST WAYNE ST., STE 800 FORT WAYNE, IN 46802	223	9/21/09	09-14267	- (S) - (A) - (P) $306,725.86 (U) $306,725.86 (T)	- (S) - (A) - (P) $156,760.60 (U) $156,760.60 (T)	THIS CLAIM ASSERTS A LIABILITY THAT IS INCONSISTENT WITH THE DEBTOR'S BOOKS AND RECORDS.
Totals:	**29 Claims**			**- (S)** **$50,340.45 (A)** **$103,024.68 (P)** **$1,579,910.50 (U)** **$1,733,275.63 (T)**	**- (S)** **$19,142.69 (A)** **$10,305.98 (P)** **$1,129,125.30 (U)** **$1,158,573.97 (T)**	

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.